

SECOND REGULAR SESSION
[P E R F E C T E D]
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 1089
94TH GENERAL ASSEMBLY

Reported from the Committee on Economic Development, Tourism and Local Government, March 6, 2008, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

Senate Committee Substitute adopted March 31, 2008.

Taken up March 31, 2008. Read 3rd time and placed upon its final passage; bill passed.

TERRY L. SPIELER, Secretary.

4970S.02P

AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to the imposition of a transient guest tax by certain cities.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 94, RSMo, is amended by adding thereto one new
2 section, to be known as section 94.271, to read as follows:

**94.271. 1. The governing body of any city of the fourth
2 classification with more than twenty-four thousand eight hundred but
3 fewer than twenty-five thousand inhabitants may impose a tax on the
4 charges for all sleeping rooms paid by the transient guests of hotels or
5 motels situated in the city or a portion thereof, which shall not be more
6 than five percent per occupied room per night, except that such tax
7 shall not become effective unless the governing body of the city submits
8 to the voters of the city at a state general or primary election a
9 proposal to authorize the governing body of the city to impose a tax
10 under this section. The tax authorized in this section shall be in
11 addition to the charge for the sleeping room and all other taxes
12 imposed by law, and the proceeds of such tax shall be used by the city
13 for the promotion of tourism. Such tax shall be stated separately from
14 all other charges and taxes.**

15 **2. The ballot of submission for the tax authorized in this section
16 shall be in substantially the following form:**

17 **Shall (insert the name of the city) impose a tax on the charges for**

18 all sleeping rooms paid by the transient guests of hotels and motels
19 situated in (name of city) at a rate of (insert rate of percent)
20 percent for the purpose of promoting tourism?

21 ☐ YES ☐ NO

22

23 If a majority of the votes cast on the question by the qualified voters
24 voting thereon are in favor of the question, then the tax shall become
25 effective on the first day of the second calendar quarter following the
26 calendar quarter in which the election was held. If a majority of the
27 votes cast on the question by the qualified voters voting thereon are
28 opposed to the question, then the tax authorized by this section shall
29 not become effective unless and until the question is resubmitted under
30 this section to the qualified voters of the city and such question is
31 approved by a majority of the qualified voters of the city voting on the
32 question.

33 3. As used in this section, "transient guests" means a person or
34 persons who occupy a room or rooms in a hotel or motel for thirty-one
35 days or less during any calendar quarter.

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